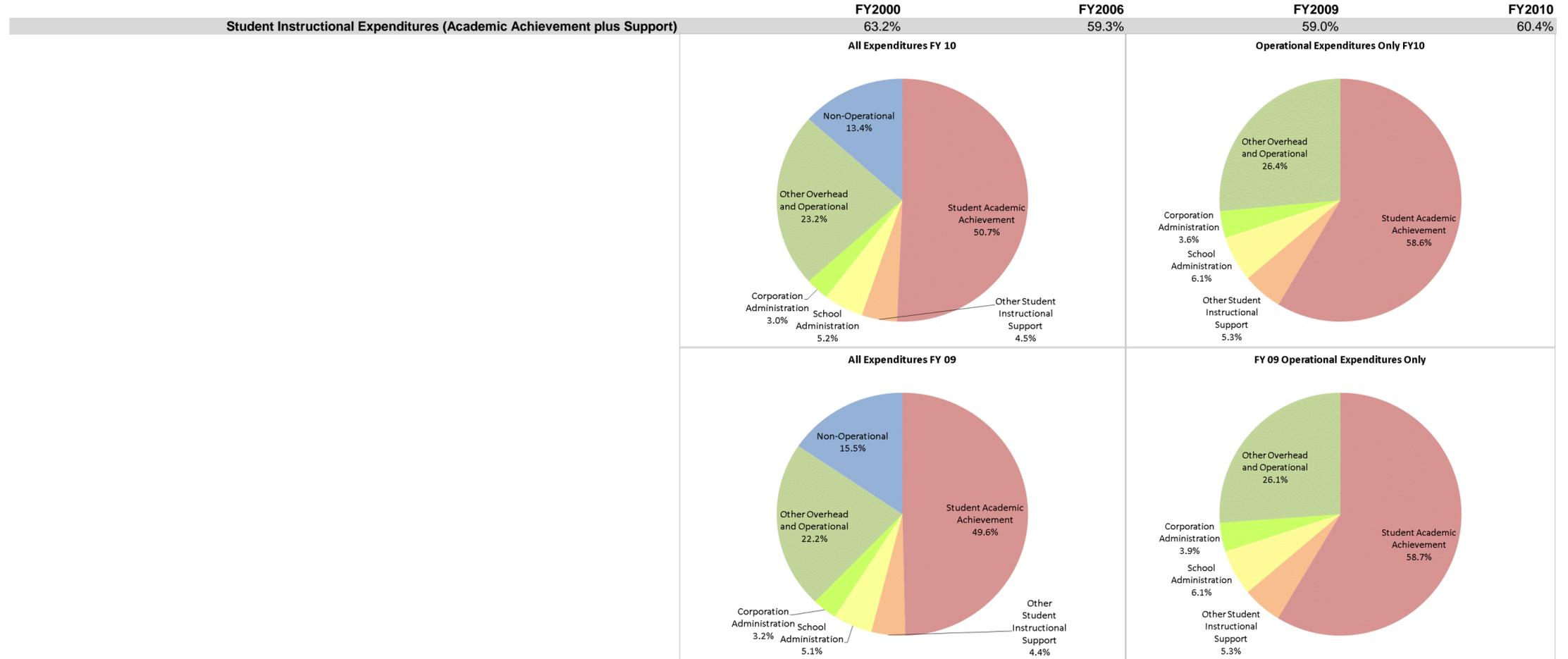


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Brown County School Corporation (670)

Brown County School Corporation (670)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$9,790,819	54.8%	\$11,494,831	48.8%	\$11,926,183	49.6%	\$11,152,604	50.7%
Student Instructional Support	\$1,497,012	8.4%	\$2,483,236	10.5%	\$2,262,466	9.4%	\$2,133,580	9.7%
Overhead and Operational	\$4,024,881	22.5%	\$5,575,020	23.7%	\$6,112,516	25.4%	\$5,771,608	26.2%
Nonoperational	\$2,538,139	14.2%	\$4,015,586	17.0%	\$3,729,566	15.5%	\$2,944,106	13.4%
Grand Total	\$17,850,851		\$23,568,673		\$24,030,731		\$22,001,898	



School Corporation Expenditures by Expenditure Type
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Brown County School Corporation (670)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$16,060	\$218,535	\$208,635		> 500%	-5%
	11100 Regular Programs; Elementary	\$3,211,388	\$3,285,403	\$4,282,960	\$3,948,125	23%	20%	-8%
	11200 Regular Programs; Middle/Junior High	\$963,560	\$967,389	\$1,299,657	\$1,293,974	34%	34%	0%
	11300 Regular Programs; High School	\$1,808,426	\$1,919,925	\$2,475,467	\$2,422,907	34%	26%	-2%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$68,790	\$27,944			-59%
	11450 Vocational Education; Consumer and Homemaking	\$214,699	\$152,947	\$69,003	\$67,845	-68%	-56%	-2%
	11470 Vocational Education; Business Education	\$60,984	\$0	\$0	\$0	-100%		
	11480 Vocational Education; Industrial Education A	\$53,377	\$58,747	\$88,497	\$63,936	20%	9%	-28%
	11590 Other Vocational Education Programs	\$0	\$0	\$104	\$0			-100%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$34,454	\$18,107	\$0	\$0	-100%	-100%	
	11910 Other Regular Programs; Competency Testing	\$641	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$45,760	\$55,647	\$107,099	\$56,420	23%	1%	-47%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$18,766			
	12210 Mental Disabilities; Mild Mental Disabilities	\$683,815	\$857,495	\$1,392,933	\$1,443,189	111%	68%	4%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$53,952	\$1,000	\$0	\$0	-100%	-100%	
	12350 Physical Impairment; Homebound	\$6,908	\$11,526	\$45,165	\$28,810	317%	150%	-36%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$50,302	\$390	\$547	\$0	-100%	-100%	-100%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$37,138	\$678	\$0	\$0	-100%	-100%	
	12520 Culturally Different; Compensatory	\$12,473	\$2,582	\$2,721	\$0	-100%	-100%	-100%
	12610 Learning Disability	\$32,402	\$37,805	\$0	\$0	-100%	-100%	
	12810 Special Education Preschool	\$59,271	\$122,954	\$128,939	\$122,672	107%	0%	-5%
	12900 Other Special Programs	\$85,264	\$45,120	\$1,580	\$5,453	-94%	-88%	245%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$27,691	-\$31,835	\$175,245	\$161,559	483%		-8%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$54,380	\$84,529			55%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$48,301	\$0	\$0		-100%	
	14100 Summer School Programs; Elementary	\$0	\$30,234	\$214,178	\$180,249		496%	-16%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$2,764	\$151,126	\$132,337		> 500%	-12%
	14300 Summer School Programs; High School	\$1,100	\$20,981	\$39,245	\$49,494	> 500%	136%	26%
	15100 Enrichment Programs; Non-Credit	\$0	\$0	\$9,096	\$9,632			6%
	16100 Remediation Testing	\$112,681	\$116,268	\$62,450	\$66,051	-41%	-43%	6%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$88,784	\$0	\$78,610	\$98,230	11%		25%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$24,944	\$159,081	\$43,049	\$36,327	46%	-77%	-16%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$6,752	\$0			-100%
	22110 Improvement of Instruction; Service Area Direction	\$6,944	\$14,261	\$29,775	\$50,452	> 500%	254%	69%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,445	\$113,416	\$97,899	\$20,664	280%	-82%	-79%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$69,941	\$45,962	\$5,903		-92%	-87%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$12,448	\$488,447	\$24,609	\$0	-100%	-100%	-100%
	22210 Library/Media Services; Service Area Direction	\$0	\$132,320	\$6,436	\$30,357		-77%	372%
	22220 Library/Media Services; School Library	\$192,178	\$191,945	\$229,425	\$63,190	-67%	-67%	-72%
	22230 Library/Media Services; Audiovisual	\$5,125	\$847	\$0	\$0	-100%	-100%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$97,999	\$127,168	\$107,262	\$5,878	-94%	-95%	-95%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$236,215			
	22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$0	\$7,431			
	22360 Instruction, Related Technology; Network Support	\$0	\$52,713	\$32,867	-\$210		-100%	-101%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$6,428			
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$18,073	\$38,129			111%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$489	\$0	\$256	\$0	-100%		-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$299,844	\$182,213	\$317,488	\$161,086	-46%	-12%	-49%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$15,659	\$0	\$0		-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$258,021	\$564,094	\$0	\$0			
Student Academic Achievement Total		\$8,548,507	\$9,852,593	\$11,926,183	\$11,152,604	30%	13%	-6%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$1,789	\$0			-100%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$285	\$1,450	\$1,087		282%	-25%
	21210 Guidance Services; Service Area Direction	\$0	\$0	\$7,000	\$0			-100%
	21220 Guidance Services; Counseling Services	\$292,598	\$390,738	\$309,209	\$291,185	0%	-25%	-6%
	21290 Guidance Services; Other Guidance Services	\$0	\$73,921	\$0	\$0		-100%	
	21340 Health Services; Nurse Services	\$54,551	\$68,109	\$100,070	\$99,321	82%	46%	-1%
	21390 Health Services; Other Health Services	\$43,599	\$85,378	\$95,097	\$119,549	174%	40%	26%
	21420 Psychological Testing	\$48,245	\$320,655	\$80,595	\$69,831	45%	-78%	-13%
	21490 Other Psychological Services	\$0	\$0	\$2,981	\$0			-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Brown County School Corporation (670)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	21530 Speech Pathology and Audiology Services; Audiology Services	\$91,452	\$191,138	\$253,874	\$217,129	137%	14%	-14%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$71,263	\$67,392			-5%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$7,755			
	21810 Special Education Administration; Service Area Direction	\$61,569	\$91,035	\$123,801	\$115,568	88%	27%	-7%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$11,300			
	24100 Office of The Principal	\$691,729	\$862,066	\$1,215,338	\$1,133,464	64%	31%	-7%
Student Instructional Support Total		\$1,283,743	\$2,083,326	\$2,262,466	\$2,133,580	66%	2%	-6%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$26,865	\$27,228	\$57,116	\$54,624	103%	101%	-4%
	23150 Board of Education; Legal Services	\$10,271	\$17,567	\$21,953	\$19,900	94%	13%	-9%
	23160 Board of Education; Promotion Expenses	\$704	\$1,596	\$1,787	\$1,955	178%	23%	9%
	23190 Board of Education; Other Governing Body Services	\$8,799	\$13,879	\$7,296	\$5,245	-40%	-62%	-28%
	23210 Executive Administration; Office of The Superintendent	\$276,503	\$356,533	\$343,262	\$272,863	-1%	-23%	-21%
	23230 Executive Administration; Staff Relations and Negotiations	\$6,516	\$5,761	\$27	\$0	-100%	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$8,905	\$1,618			-82%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$17,308	\$77,698	\$73,356		324%	-6%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$3,993	\$3,294	\$1,211	\$5,018	26%	52%	315%
	25150 Fiscal Services; Payroll Services	\$65,124	\$58,074	\$95,420	\$87,580	34%	51%	-8%
	25191 Other Fiscal Services; Refund of Revenue	\$16,123	\$3,709	\$2,709	\$3,709	-77%	0%	37%
	25193 Other Fiscal Services; Printed Forms	\$1,661	\$516	\$3,014	\$1,383	-17%	168%	-54%
	25195 Other Fiscal Services; Bank Account Service Charge	\$2,397	\$11,072	\$13,963	\$11,556	382%	4%	-17%
	25196 Other Fiscal Services; Cash Change	\$483	\$0	\$0	\$50	-90%		
	25199 Other Fiscal Services; Other	\$13,732	\$265	\$11,746	\$506	-96%	91%	-96%
	25400 Planning, Research, Development and Evaluation	\$0	\$2,064	\$0	\$0		-100%	
	25600 Public Information Services	\$0	\$255	\$0	\$0		-100%	
	25720 Personnel Services; Recruitment and Placement	\$33,633	\$5,000	\$0	\$0	-100%	-100%	
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$110,088	\$10,008			-91%
	25750 Personnel Services; Health Services	\$0	\$0	\$0	\$60,048			
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$3,018	\$2,963			-2%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$9,776	\$51,093			423%
	25910 Judgments	\$1,159	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$52	\$0	\$0		-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$951,424	\$1,440,525	\$1,811,441	\$1,534,032	61%	6%	-15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,997	\$37,729	\$41,057	\$9,851	-34%	-74%	-76%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$101,390	\$170,193	\$248,054	\$299,403	195%	76%	21%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,130	\$2,725	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,416	\$8,364	\$0	\$0	-100%	-100%	
	26600 Operation and Maintenance of Plant Services; Security Services	\$52	\$0	\$120	\$600	> 500%		400%
	26700 Operation and Maintenance of Plant Services; Insurance	\$114,198	\$326,893	\$194,167	\$141,556	24%	-57%	-27%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$175,883	\$0	\$0		-100%	
	27010 Student Transportation; Service Area Direction	\$289,564	\$344,723	\$505,657	\$511,390	77%	48%	1%
	27100 Student Transportation; Vehicle Operation	\$0	\$0	\$5,074	\$2,874			-43%
	27200 Student Transportation; Monitoring Services	\$10,831	\$3,871	\$0	\$21,497	98%	455%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$103,387	\$152,367	\$158,041	\$159,965	55%	5%	1%
	27400 Student Transportation; Purchase of School Buses	\$43,268	\$89,245	\$117,875	\$177,888	311%	99%	51%
	27500 Student Transportation; Insurance on Buses	\$14,057	\$68	\$0	\$23,609	68%	> 500%	
	27700 Student Transportation; Contracted Transportation Services	\$976,778	\$1,139,816	\$1,262,305	\$1,261,014	29%	11%	0%
	27900 Student Transportation; Other Student Transportation Services	\$20,705	\$30,081	\$0	\$40	-100%	-100%	
	27910 Student Transportation; Bus Driver Training	\$0	\$3,193	\$3,401	\$2,673		-16%	-21%
	31100 Food Services Operations; Service Area Direction	\$25,323	\$34,491	\$51,379	\$40,034	58%	16%	-22%
	31200 Food Services Operations; Food Preparation and Dispensing	\$244,971	\$282,071	\$445,360	\$440,258	80%	56%	-1%
	31900 Other Food Services	\$365,084	\$410,247	\$499,595	\$481,450	32%	17%	-4%
Overhead and Operational Total		\$3,747,538	\$5,176,656	\$6,112,516	\$5,771,608	54%	11%	-6%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$9,194	\$3,189	\$1,410	\$1,846	-80%	-42%	31%
	33200 Community Recreation	\$5,000	\$0	\$0	\$0	-100%		
	33300 Civic Services	\$0	\$517	\$0	\$800		55%	
	33400 Athletic Coaches	\$0	\$78,104	\$176,866	\$164,914		111%	-7%
	33500 Welfare Activities Services	\$0	\$0	\$6,335	-\$350			-106%
	33940 Child Care Services	\$46	\$590	\$0	\$0	-100%	-100%	
	33990 Other Community Services; Other	\$0	\$46,553	\$895	\$0		-100%	-100%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$0	-\$56,622	\$0	\$0			

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Brown County School Corporation (670)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,259	\$1,483	\$0	\$0	-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$64,914	\$19,146	\$2,030	\$25,573	-61%	34%	> 500%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$0	\$26,888			
	45100 Building Acquisition, Construction and Improvements	\$1,188,451	\$1,544,607	\$380,436	\$216,166	-82%	-86%	-43%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$231,362	\$462,723			100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$10,142	\$3,847	\$33,413		229%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$0	\$90,575			
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$20,147	\$151,477	\$192	\$233,834	> 500%	54%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$139,470	\$178,840	\$180,072	\$140,623	1%	-21%	-22%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$336,862			
	51100 Debt Services; Principal on Debt; Bonds	\$85,000	\$399,650	\$312,625	\$105,000	24%	-74%	-66%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$0	\$500,000	\$0			-100%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$2,000	\$0	\$0		-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$17,775	\$16,075	\$33,188	\$28,850	62%	79%	-13%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$19,728	\$638,291	\$907,310	\$112,991	473%	-82%	-88%
	52300 Debt Services; Interest on Debt; Emergency Loans	\$0	\$0	\$30,000	\$0			-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$963,000	\$963,000	\$963,000	\$963,000	0%	0%	0%
	54100 Veterans' Memorial Fund; Principal	\$5,150	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$14,197	\$0	\$0	\$0	-100%		
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$400			
Nonoperational Total		\$2,535,331	\$3,997,041	\$3,729,566	\$2,944,106	16%	-26%	-21%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$120,445	\$206,109	\$0	\$0			
	26492 2007 Account Code - Social Security	\$753,028	\$905,724	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$8,373	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$734,519	\$1,180,851	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$13,110	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$119,367	\$153,263	\$0	\$0			
Prorated By Fund Total		\$1,735,732	\$2,459,056	\$0	\$0			